



# COUNTY OF LOS ANGELES

## FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE  
LOS ANGELES, CALIFORNIA 90063-3294  
(323) 881-2401

P. MICHAEL FREEMAN  
FIRE CHIEF  
FORESTER & FIRE WARDEN

August 19, 2008

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**REQUEST APPROVAL OF TAX RATE LEVY FOR THE FISCAL YEAR 2008-09  
VOTER-APPROVED FIRE PROTECTION DISTRICT SPECIAL TAX  
(ALL DISTRICTS) (3 VOTES)**

**SUBJECT:**

Approval of the attached resolution will authorize the Fiscal Year 2008-09 levy of the Consolidated Fire Protection District's (District's) special tax at the same rates as the Fiscal Year 2007-08 levy, generating an estimated \$58.8 million consistent with the District's adopted 2008-09 Budget.

**IT IS RECOMMENDED THAT YOUR HONORABLE BOARD, ACTING AS THE GOVERNING BODY OF THE CONSOLIDATED FIRE PROTECTION DISTRICT:**

1. Adopt the attached resolution fixing the Fiscal Year 2008-09 tax rate for the Consolidated Fire Protection District of Los Angeles County voter-approved special tax to levy the special tax in Fiscal Year 2008-09 at the Fiscal Year 2007-08 rates.
2. Instruct the Fire Chief and the Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2008-09.

SERVING THE UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND THE CITIES OF:

AGOURA HILLS  
ARTESIA  
AZUSA  
BALDWIN PARK  
BELL  
BELL GARDENS  
BELLFLOWER  
BRADBURY

CALABASAS  
CARSON  
CERRITOS  
CLAREMONT  
COMMERCE  
COVINA  
CUDAHY

DIAMOND BAR  
DUARTE  
EL MONTE  
GARDENA  
GLENDALE  
HAWAIIAN GARDENS  
HAWTHORNE

HIDDEN HILLS  
HUNTINGTON PARK  
INDUSTRY  
INGLEWOOD  
IRVINDALE  
LA CANADA FLINTRIDGE  
LA HABRA

LA MIRADA  
LA PUENTE  
LAKEWOOD  
LANCASTER  
LAWNDALE  
LOMITA  
LYNWOOD

MALIBU  
MAYWOOD  
NORWALK  
PALMDALE  
PALOS VERDES ESTATES  
PARAMOUNT  
PICO RIVERA

POMONA  
RANCHO PALOS VERDES  
ROLLING HILLS  
ROLLING HILLS ESTATES  
ROSEMEAD  
SAN DIMAS  
SANTA CLARITA

SIGNAL HILL  
SOUTH EL MONTE  
SOUTH GATE  
TEMPLE CITY  
WALNUT  
WEST HOLLYWOOD  
WESTLAKE VILLAGE  
WHITTIER

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### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Approval of the attached resolution will authorize the Fiscal Year 2008-09 levy of the District's special tax at the same rates as the Fiscal Year 2007-08 levy. The rate for a single family home would be \$49.93, with rates for other property use types as specified in the attached resolution. Special tax revenues are utilized in maintaining essential fire suppression and emergency medical services throughout the District.

The District is currently in sound financial condition and we continue our commitment to manage our budget prudently with sensible business practices in providing essential fire prevention and emergency services. Steady increases in property tax revenues in recent years have helped fund the rising budgetary needs of the District. We are projecting a 5% increase in Property Taxes in Fiscal Year 2008-09. As a result, this is the fifth year that no increase in the special tax levy is recommended.

### **Independent Citizens' Oversight Committee**

The Independent Citizens' Oversight Committee (ICOC) met on August 6, 2008, and made the required annual finding that the District is using the special tax funds only for providing fire protection and emergency medical services. Their report is attached.

### **Implementation of Strategic Plan Goals**

This action is consistent with the Strategic Plan Goal of Fiscal Responsibility, as levying the special tax for Fiscal Year 2008-09 at the same rates as the Fiscal Year 2007-08 levy will continue to provide essential revenue to the District that will be used to maintain fire protection and emergency medical services. It also satisfies the Strategic Plan Goal of Service Excellence, as approving this action will provide funding for continuous, quality fire protection and emergency medical services throughout the District.

### **FISCAL IMPACT/FINANCING**

The District's adopted Fiscal Year 2008-09 Budget reflects \$58.8 million in special tax revenue, which is the estimated revenue of the special tax when levied at the existing Fiscal Year 2007-08 rates.

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### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

California Health and Safety Code Section 13911 and California Government Code Section 50075 et seq. authorize the levying of the special tax. Your Board's approval of the attached resolution will levy the special tax at a rate of \$49.93 per single family home, with rates for other property use types as specified in the resolution. Rates will be imposed at 16% below the maximum rates allowable in 2008-09. In addition, the maximum rates allowable will increase by 2%. In any year, your Board may levy the special tax up to the maximum rates.

County Counsel has approved the resolution as to form.

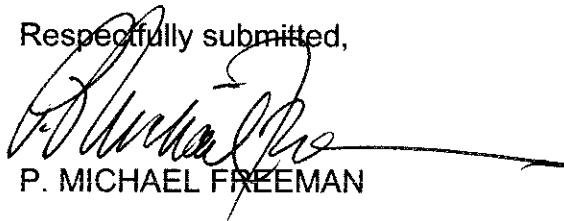
### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Levying the special tax rate at \$49.93 per single family home, with rates for other property use types as specified in the resolution, will maintain essential funding to continue providing fire protection and emergency medical services to the residents of Los Angeles County protected by the District, while maintaining the financial stability of the District.

### **CONCLUSION**

Upon adoption by your Honorable Board, please instruct the Executive Officer, Clerk of the Board to return two (2) copies of the Minute Order and/or this approved letter and resolution, as applicable, to this office.

Respectfully submitted,



P. MICHAEL FREEMAN

PMF:kc

Attachments

c: Chief Executive Officer  
County Counsel  
Auditor-Controller  
Executive Officer, Board of Supervisors

# **INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE**

## **Los Angeles County Fire Department Special Tax**

August 6, 2008

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Committee Members  
Jim Goldsworthy  
Pilar M. Hoyos  
Laura Lee  
Louisa Ollague

Ex Officio Member  
Ronald K. Ikejiri

Dear Supervisors:

### **REPORT OF COMMITTEE FINDINGS**

The purpose of this letter is to report the findings of the Independent Citizens' Oversight Committee's (ICOC) review of the expenditure of the Fire Department's special tax revenue. As required by the provisions of the Proposition E special tax measure of 1997, the ICOC must review annually the special tax revenue to assure that it is being expended for fire protection or paramedic rescue services.

#### Background

In accordance with Proposition E, the Board established the ICOC. The ICOC consists of a representative from each Board office, a city council representative appointed by the Los Angeles County City Selection Committee and the Chair of the Los Angeles County Economy and Efficiency Commission as an *ex officio* member. The duties prescribed for the ICOC are as follows:

- Meet at least once in each fiscal year.
- Review expenditures paid from the special tax to ensure that such expenditures are for "Fire Protection or Paramedic Rescue Services," which specifically include emergency paramedic rescue, firefighting, search and rescue, and hazardous materials and disaster response.
- Report the Committee's findings to the Board of Supervisors, which satisfies the public reporting requirement.

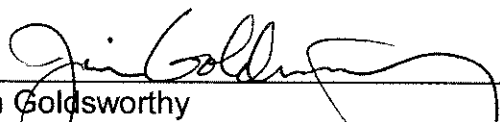
The ICOC met via teleconference on August 6, 2008, at which time Committee members were briefed on the projected ending fund balance for 2007-08 and the adopted 2008-09 Budget.

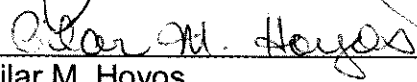
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Findings

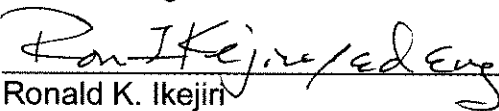
With regard to the expenditures of the special tax in 2007-08, the Committee finds that the 2007-08 special tax revenues were expended for fire protection and paramedic services in accordance with provisions of Proposition E.

Respectfully submitted,

  
\_\_\_\_\_  
Jim Goldsworthy

  
\_\_\_\_\_  
Pilar M. Hoyos

Absent  
\_\_\_\_\_  
Louisa Ollague

  
\_\_\_\_\_  
Ronald K. Ikejiri

da

c: Executive Officer, Board of Supervisors

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF**  
**LOS ANGELES ACTING AS THE GOVERNING BODY OF THE**  
**CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**  
**FIXING THE SPECIAL TAX RATE FOR THE**  
**CONSOLIDATED FIRE PROTECTION DISTRICT**  
**AND LEVYING THE SPECIAL TAX UPON THE**  
**TAXABLE PROPERTY OF THE COUNTY OF LOS ANGELES FOR THE**  
**FISCAL YEAR 2008-2009**

WHEREAS, on June 3, 1997, the voters within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County of Los Angeles (the "County"), approved a special tax for fire protection and paramedic services (the "special tax"); and

WHEREAS, certain special tax rates were approved, based upon property use type and size of improvements, to be annually increased by a maximum of the lesser of (i) 2 percent or (ii) the California Consumer Price Index, which maximum special tax rates are herein specified in Exhibit 1 attached to this Resolution, hereinafter referred to as "maximum rates"; and

WHEREAS, the Board of Supervisors may annually levy an amount up to the maximum rates for the special tax as approved by the voters; and

WHEREAS, the Board of Supervisors desires to levy the special tax at rates less than the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Section 13911 of the Health and Safety Code of the State of California and Section 50075 *et seq.* of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles, acting as the governing body of the Consolidated Fire Protection District of Los Angeles County, does hereby levy the special tax upon the taxable property of the County within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County, at rates less than the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2008,  
adopted by the Board of Supervisors of the County of Los Angeles and *ex-officio* the  
governing body of all other special assessment and taxing districts, agencies and  
authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-  
Clerk of the Board of Supervisors of the County  
of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
COUNTY COUNSEL

By  \_\_\_\_\_  
Deputy



**SUMMARY OF MAXIMUM RATES FOR PROPOSITION E**

**VOTER-APPROVED SPECIAL TAX FOR THE**

**CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**

LAND USE	MAXIMUM RATES*	
	(2.0% Increase)	
	2007-08	2008-09
Single Family Residential	\$58.36	\$59.53
Mobile Home in Park	29.18	29.76
Multiple Family Residential	73.73	75.21
+ Square Footage Rate (over 1,555 sq. ft.)	0.0073	0.0075
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)	0.0070	0.0071
Non-Residential	70.64	72.05
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0475	0.0485
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0457	0.0466
High Rise	86.00	87.72
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0580	0.0592
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0555	0.0566
Special Use	107.50	109.65
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0725	0.0740
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0693	0.0707
Vacant-2 acres or less	14.60	14.89
Vacant-2+ acres to 10 acres	19.26	19.65
Vacant-10+ acres to 50 acres	38.53	39.30
Vacant-50+ acres	58.36	59.53

\* Maximum rates may not necessarily be the actual rates imposed by the Los Angeles County Board of Supervisors.

\*\* Capped at 100,000 square feet.

See Appendix A to the Amended and Restated Resolution of the Board of Supervisors March 4, 1997 for a full explanation of land use categories and the application of the special tax rates.

**PROPOSITION E — VOTER-APPROVED SPECIAL TAX FOR THE  
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**

**Special Tax Rates for Fiscal Year 2008-2009**

<b>Land Use</b>	<b>Special Tax Rate</b>	<b>Special Tax Rate w/Sprinkler Credit</b>
Single Family Residential	\$49.93	NOT APPLICABLE
Mobile Home in Park	\$24.96	NOT APPLICABLE
Multiple Family Residential	\$63.07 + \$.0064 per sq. ft. over 1,555 sq. ft.	\$63.07 + \$.0061 per sq. ft. over 1,555 sq. ft.
Non-Residential	\$60.43 + \$.0407 per sq. ft. over 1,555 sq. ft.*	\$60.43 + \$.0391 per sq. ft. over 1,555 sq. ft.*
High Rise	\$73.58 + \$.0496 per sq. ft. over 1,555 sq. ft.*	\$73.58 + \$.0475 per sq. ft. over 1,555 sq. ft.*
Special Use	\$91.96 + \$.0620 per sq. ft. over 1,555 sq. ft.*	\$91.96 + \$.0592 per sq. ft. over 1,555 sq. ft.*
Vacant Land - 2 acres or less	\$12.48	NOT APPLICABLE
Vacant Land - more than 2 acres and less than or equal to 10 acres	\$16.48	NOT APPLICABLE
Vacant Land - more than 10 acres and less than or equal to 50 acres	\$32.94	NOT APPLICABLE
Vacant Land - more than 50 acres	\$49.93	NOT APPLICABLE

\*Capped at 100,000 square feet per parcel.